

**701—63.12(452A) Reports—records—variations.** The department shall prescribe and furnish all forms upon which reports and applications shall be made and claims for refund presented to the department under Iowa Code chapter 452A.

If the information required in these documents is presented to the department on forms or in a manner other than the prescribed form, the report, application, or claim for refund or credit shall not be deemed “filed.” The forms will be furnished by the department (except those pertaining to the division III interstate operations which are available from the department of transportation) and therefore, the fact that the reporting party does not have the prescribed form shall not be an excuse for failure to file. The reports required under Iowa Code section 452A.15(2) (terminal reports) are discretionary with the department, and therefore, the form of these reports may vary upon agreement between the department and the reporting person.

The department may also prescribe the form of the records which the reporting parties are required to keep in support of the reports they file. The department may approve the form of the records which are being kept by any reporting party and must approve the form of record being kept if that form (1) contains all of the information on the prescribed form, (2) the information is compiled in such a manner as to make it easily ascertainable by department personnel, and (3) substantially complies with the prescribed form.

This rule is intended to implement Iowa Code section 452A.60.